

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,

Plaintiff,

v.

SHANT HOVNANIAN, et al.

Defendants.

Civil Action No.: 18-15099 (ZNQ)(LHG)

**DECLARATION OF JOHN M. HANAMIRIAN, IN SUPPORT OF VSHPHH TRUST'S
MOTION FOR SUMMARY JUDGMENT**

I, John M. Hanamirian, an attorney duly admitted to practice law before the courts of the United States Federal Court for the District of New Jersey, hereby declare under penalty of perjury as follows:

1. I am the principal attorney at Hanamirian Law Firm, P.C., and I have been retained by Defendant VSHPHH Trust to defend and represent its interests in this matter.

2. I submit this declaration in support of the VSHPHH Trust's Motion for Summary Judgment.

3. Attached hereto as Exhibit "A" is a true and correct copy of a deed reflecting that on January 1, 2015, Vahak S. Hovnanian and Paris H. Hovnanian a/k/a Paris H. Hovnanian transferred title to real property located at 1 Dag Hammarskjold Boulevard, Freehold, New Jersey to the VSHPHH Trust, which was recorded on January 31, 2015.

4. Attached hereto as Exhibit "B" is a true and correct copy of the Internal Revenue Agent's, Michael MacGillivray Report.

5. Attached hereto as Exhibit "C" is a true and correct copy of Agent Michael MacGillivray mini-script deposition transcript.

6. Attached hereto as Exhibit "D" is a true and correct copy of Jessica L. Hollobaugh's mini-script deposition transcript.

7. Attached hereto as Exhibit "E" is a true and correct copy of the trust agreement for the VSHPHH Trust.

I, JOHN M. HANAMIRIAN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: May 13, 2022



By: John M. Hanamirian